

S U S A N

C O M B S

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

WWW.WINDOW.STATE.TX.US



September 3, 2013

Owner  
Address  
City ST Zip

Dear Brewer's Permit Holder:

Beginning June 14, 2013, permitted brewers whose annual combined production of ale and beer under a manufacturer's license for a single brewery location does not exceed 225,000 barrels a year may sell beer to ultimate consumers at that location. Senate Bill 518, 83rd Regular Session.

Sales of ale to ultimate consumers are subject to sales and use tax. The total combined sales of ale and beer to ultimate consumers at the brewery are limited to no more than 5,000 barrels per year. These sales can be made between 8:00 a.m. and midnight on any day except Sunday and from 10:00 a.m. to 12:00 midnight on Sunday. A copy of the bill can be downloaded from the Texas Legislature Online website at: <http://www.capitol.state.tx.us/>.

A brewer will need a Texas Sales and Use Tax Permit in order to sell ale under the new law. Information on sales and use tax, including tax forms, can be found on our Sales and Use Tax Web page at: <http://window.state.tx.us/taxinfo/sales/>.

Should you have any questions or need further direction, please contact our Tax Assistance section at 1-800-252-5555.

Sincerely,

A handwritten signature in black ink, appearing to read "Teresa G. Bostick".

Teresa G. Bostick  
Manager, Tax Interpretations and Publications Division